

S I R,

IN the Calculations which I made four years ago, of the Taxes yearly paid by a family of each rank, degree or condition, the Profits of upon taxed Commodities, because some of those commodities pass through several intermediate hands, between the first buyers and the last consumers, a clear gain and saving of five per cent. for compound profit in those cases was necessary to be added: but as to the general profits of Merchants and Tradesmen in this kind of business, fifteen per cent. per annum, upon the money or stock employed; because, a clear gain and saving of five per cent. amounts to more than the usual profits of Merchants and Tradesmen usually leave to their families; and a clear gain and saving of ten per cent. per annum, employed for stock, the gaining of greater fortunes than have of late years been acquired in trade by those Merchants and Tradesmen who were remarkable for their trading Profits; for those are concealed as the greatest mysteries in trade, and therefore are thought to be enormously great, although the fortunes which Merchants and Tradesmen leave to their children; the consideration whereof induces me to believe, that the trading part is injured by the publication of these Computations, and therefore I desire you to insert them in your Paper.

Westminster, 17 Nov. 1760

N. B. Shillings and pence are purposely left out of these computations, excepting in the first part of No. III. where the insertion of pence may be easily examined, and corrected where erroneous.

No. I.
Upon an equal Trade.
For a Tradesman who hath 1000 l. of his own to begin Trade with, who expends Two Thirds or Ten per Cent. of his Profits, and puts the other Third out at Interest.

Years.	Stock in Trade.	Each Year's clear Gain and Saving.	Capital Sum at Interest.	Each Year's Interest.
1	£ 1000	£ 50	£ —	£ —
2		50	50	2
3		50	102	5
4		50	157	7
5		50	214	10
6		50	274	13
7		50	337	16
8		50	403	20
9		50	473	23
10		50	546	27
11		50	623	31
12		50	704	35
13		50	789	39
14		50	878	43
15		50	971	48
16		50	1069	53
17		50	1172	58
18		50	1280	64
19		50	1394	69
20		50	1513	75
21		50	1638	81
22		50	1769	88
23		50	1907	95
24		50	2052	102
25		50	2204	110
26		50	2364	118
27		50	2532	126
28		50	2708	135
29		50	2893	144
30		50	3087	154
31		50	3291	164
32		50	3505	175
33		50	3730	186
34		50	3966	198
35		50	4214	210
36		50	4474	223
37		50	4747	237
38		50	5034	251
39		50	5335	266
40		50	5651	282

Total of clear Gain saved and Interest — — } 5983
Original Stock in Trade — — } 1000

Total Estate at the End of 40 Years — — } 6983

No. II.
Upon an equal Trade.
For a Tradesman who hath 1000 l. of his own to begin Trade with, who expends only One Third or Five per Cent. of his Profits, and puts the other Two Thirds out at Interest.

Years.	Stock in Trade.	Each Year's clear Gain and Saving.	Capital Sum at Interest.	Each Year's Interest.
1	£ 1000	£ 100	£ —	£ —
2		100	100	5
3		100	205	10
4		100	315	15
5		100	430	21
6		100	551	27
7		100	678	33
8		100	811	40
9		100	951	47
10		100	1098	54
11		100	1252	62
12		100	1414	70
13		100	1584	79
14		100	1763	88
15		100	1951	97
16		100	2148	107
17		100	2355	117
18		100	2572	128
19		100	2800	140
20		100	3040	152
21		100	3292	164
22		100	3556	177
23		100	3833	191
24		100	4124	206
25		100	4430	221
26		100	4751	237
27		100	5088	254
28		100	5442	272
29		100	5814	290
30		100	6204	310
31		100	6614	330
32		100	7044	352
33		100	7496	374
34		100	7970	398
35		100	8468	423
36		100	8991	449
37		100	9540	477
38		100	10117	505
39		100	10722	536
40		100	11358	567

Total of clear Gain saved and Interest — — } 12025
Original Stock in Trade — — } 1000

Total Estate at the End of 40 Years — — } 13025

No. III.
Upon an increasing Trade.
For a Tradesman who borrows 1000 l. to begin Trade with, or is credited for a Stock of Goods of that Amount, and expends only One Third or Five per Cent. of his Profits.

Years.	Stock in Trade.	Clear Gain and Saving 10 per Cent.	Paid off in Discharge the 1000 l. borrowed.	Principal l. s. d.	Interest l.
1	£ 1000	£ 100		50 — —	50
2	1000	100		52 10 —	47
3	1000	100		55 2 6	44
4	1000	100		57 17 7	42
5	1000	100		60 15 6	39
6	1000	100		63 16 3	36
7	1000	100		67 — 1	32
8	1000	100		70 7 1	29
9	1000	100		73 17 6	26
10	1000	100		77 11 4	22
11	1000	100		81 8 11	18
12	1000	100		85 10 4	14
13	1000	100		89 15 10	10
14	1000	100		94 5 8	5
15	1000	100		20 1 4	1
16	1080	108			
17	1188	118	1000 — —	421	
18	1306	130			
19	1436	143			
20	1579	157			
21	1736	173			
22	1909	190			
23	2099	209			
24	2308	230			
25	2538	253			
26	2791	279			
27	3070	307			
28	3377	337			
29	3714	371			
30	4085	408			
31	4493	449			
32	4942	494			
33	5436	543			
34	5979	597			
35	6576	657			
36	7233	723			
37	7956	795			
38	8751	875			
39	9626	962			
40	10588	1058			

11646 Total Estate at the End of 40 Years

* The fractions of the Pence are inserted against the Totals, to which they belong.

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THE R.

the Profits of Merchants and Tradesmen are rated at twenty *per cent.* the first buyers and the consumers thereof, so that an addition of five *per cent.* to the first buyers in this kingdom, I am fully persuaded that the same are scarcely able to make more money in the course of thirty or forty years trade, than they could have employed for stock in trade from year to year as it arises, will account for the success of those who were remarkable for good success and great frugality; the truth is, that many persons who have hitherto been at a loss how to form a judgment of the value of money, altho' the contrary may in general be clearly proved by the success of the trading part of the nation will think themselves rather served than repaid.

J. MASSIE.

where the insertion of them could not well be avoided, so that the other

No. III.
Upon an increasing Trade.
For a Merchant who hath 10,000 l. to begin Trade with, and expends only One Third, or Five *per Cent.* of his Profits.

Paid off in Discharge of the 1000 l. borrowed.	
Principal. l. s. d.	Interest. l. s. d.
50 — —	50 — —
52 10 —	47 10 —
55 2 6	44 17 6
57 17 7	42 2 4
60 15 6	39 4 6
63 16 3	36 3 9
67 — 1	32 19 11
70 7 1	29 12 11
73 17 6	26 2 6
77 11 4	22 8 8
81 8 11	18 11 1
85 10 4	14 9 8
89 15 10	10 4 2
94 5 8	5 14 4
1000 — —	421 1 5

* The fractional Parts of the Pence are added to these Totals, tho' not inserted against the Sums to which they belong.

at the End of 40 Yrs.

No. IV.
Upon an increasing Trade.
For a Merchant who hath 10,000 l. of his own to begin Trade with, and expends only One Third, or Five *per Cent.* of his Profits.

Years.	Stock in Trade.	Each Year's clear Gain and Saving.
1	£10,000	£1,000
2	11,000	1,100
3	12,100	1,210
4	13,310	1,331
5	14,641	1,464
6	16,105	1,610
7	17,715	1,771
8	19,486	1,948
9	21,434	2,143
10	23,577	2,357
11	25,934	2,593
12	28,527	2,852
13	31,379	3,137
14	34,516	3,451
15	37,967	3,796
16	41,763	4,176
17	45,939	4,593
18	50,532	5,053
19	55,585	5,558
20	61,143	6,114
21	67,257	6,725
22	73,982	7,398
23	81,380	8,138
24	89,518	8,951
25	98,469	9,846
26	108,315	10,831
27	119,146	11,914
28	131,060	13,106
29	144,166	14,416
30	158,582	15,858
31	174,440	17,444
32	191,884	19,188
33	211,072	21,107
34	232,179	23,217
35	255,396	25,539
36	280,935	28,093
37	309,028	30,902
38	339,930	33,993
39	373,923	37,392
40	411,315	41,131

452,446 Total Estate at the End of 40 Yrs.

To the PRINTER, &c. 42

SIR,
THERE have lately been many Disputes concerning the Ability or Inability of the London Beer Brewers to sell their Beer at the accustomed Price, now that an additional Duty of Three Pence per Bushel is laid upon Malt; and whether such Beer CAN or CANNOT be so afforded, seems to be now as much a Doubt among the generality of People, as it was before those Disputes begun, for what any Class of Traders say about their own Profits is not much regarded: I have therefore inclosed to you a Fifth Tabular Computation of Trading Profits, whereby it will appear that a clear Gain and Saving of only Twelve Pence per Barrel, on a Brewery of 50,000 Barrels *per Annum*, amounts in Forty Years to the vast Sum of Three Hundred Thousand Pounds—
Westminster, 8 Dec. 1760. J. MASSIE.

No. V.
Upon an equal Trade.
For a London Beer Brewer who succeeded in an established Brewery, where 50,000 Barrels of strong Beer were brewed each Year, upon a Medium: The clear Gain and Saving is rated at one Shilling a Barrel.

Years.	No. Barrels brewed.	Each Year's clear Gain and Saving.	Capital Sum at Interest.	Each Year's Interest.
1	50,000	£2,500	£—	£—
2	50,000	2,500	2,500	125
3	50,000	2,500	5,125	256
4	50,000	2,500	7,881	394
5	50,000	2,500	10,775	538
6	50,000	2,500	13,813	690
7	50,000	2,500	17,003	850
8	50,000	2,500	20,353	1,017
9	50,000	2,500	23,870	1,193
10	50,000	2,500	27,563	1,378
11	50,000	2,500	31,441	1,572
12	50,000	2,500	35,513	1,775
13	50,000	2,500	39,788	1,989
14	50,000	2,500	44,277	2,213
15	50,000	2,500	48,990	2,449
16	50,000	2,500	53,939	2,696
17	50,000	2,500	59,135	2,956
18	50,000	2,500	64,591	3,229
19	50,000	2,500	70,320	3,516
20	50,000	2,500	76,336	3,816
21	50,000	2,500	82,652	4,132
22	50,000	2,500	89,284	4,464
23	50,000	2,500	96,248	4,812
24	50,000	2,500	103,560	5,178
25	50,000	2,500	111,238	5,561
26	50,000	2,500	119,299	5,964
27	50,000	2,500	127,763	6,388
28	50,000	2,500	136,651	6,832
29	50,000	2,500	145,983	7,299
30	50,000	2,500	155,782	7,789
31	50,000	2,500	166,071	8,303
32	50,000	2,500	176,874	8,843
33	50,000	2,500	188,217	9,410
34	50,000	2,500	200,127	10,006
35	50,000	2,500	212,633	10,631
36	50,000	2,500	225,764	11,288
37	50,000	2,500	239,552	11,977
38	50,000	2,500	254,029	12,701
39	50,000	2,500	269,230	13,461
40	50,000	2,500	285,191	14,259

Total of clear Gain saved and Interest — — } 301,950
Exclusive of Stock in Trade

S. I. R.



THE Commercial writers of this kingdom have taken great pains to point out the importance of our *Woollen Manufactory* as a national concern; and their commendable endeavours in that respect, have been attended with good success, among such men as employ their thoughts upon nationally-interesting subjects; but it so happens in this case, that those general facts and abstracted arguments, which do soonest and best convince *the few*, are not so well adapted to convince *the many*; for which reason I have herewith inclosed to you a list of the various classes of manufacturers, artists, &c. who are wholly maintained or chiefly supported by the *Woollen Manufactory*; being fully persuaded, that the bare perusal of such a list will have much more weight with the generality of people, than all the arguments and computations hitherto made public; and it is very surprising, that among several hundreds of our Commercial writers, there should be only one of them who hath effectually taken this method of shewing the vast importance of our golden fleece.

Because, such a method doth not only bring the matter home to every man's understanding, but at the same time rouses attention among all ranks, degrees, and classes of people; neither of which things can in this case be effected, either by national computations or by national reasoning; for *the many* do not compute farther than two or three places of figures, nor think themselves dependent on more people than they receive money from; so that it signifies but little to tell them, that our annual exports of *Woollen Manufactures* amount in value to three or four millions of pounds, or that the loss of our foreign woollen trade would ruin this nation; for the dealings and intercourse of *the many*, neither will enable them to acquire adequate ideas of such vast sums, nor to find out that universal dependence, whereby all orders of men are connected together in interest; but every man of common sense, however illiterate he may be, will soon discover that universal dependence or connection of interests, when he knows what classes of people are supported by our *Woollen Manufactory*.

For, some or more of those people are to be found in every city, market town, and parish in England, so that be a man's place of residence in what part it may, he must have a greater or less proportion of them for his neighbours; and when he finds, by reading the annexed list, that such his neighbours are connected in interest with other men's neighbours, and that the whole depend upon our *Woollen Trade* with foreign nations, he cannot but be convinced of its vast importance; for his own reason will inform him, that our merchants neither do, nor ever can for a continuance, buy more *Woollen Manufactures* from the clothiers, than they can sell to the people of those countries to which they trade; so that if, by ruinous taxes or other bad measures taken here, our foreign *Woollen Trade* be destroyed or brought to decay, a very little thinking will be sufficient to convince any man, that national ruin or general poverty and weakness will inevitably be the consequences thereof.

For it appears by this list, imperfect as it is, that more than one hundred and twenty different classes of people in this kingdom earn their bread, or derive their chief support, from the *Woollen Manufactory* alone; and this, in a manner so strongly connected, and so immediately dependent, that the merchants can no more subsist without the clothiers, or they without the weavers, spinners, dyers, implement makers, &c. than they can work and trade without each other; so that whenever the merchants find a want of demand for our *Woollen Manufactures* abroad, the national loss thereby caused will not stop at their doors, but, like a pestilential disease, spread itself among all orders and degrees of men; for from the merchants it will first spread among the seamen, ship-masters, ship-builders, packers, coopers, packing case-makers, woollen factors, warehouse-keepers, lighter-men, barge-men, carriers, master-clothiers, and master stuff-makers; from the two last named classes whereof, it would be communicated in a raging degree, among more than a hundred different classes of manufacturers, labourers, &c. which spread over all parts of the kingdom, and live only from hand to mouth.

The dreadful consequences whereof, to the landholders of England in particular, and to all other wealthy or substantial people in general, are so very obvious, that any man of moderate capacity may find them out in less time than they can be mentioned; it being evident, that the numbers of working people thereby reduced to beggary would be so amazingly great, and the ability to maintain them be so much decreased, that half of the landholders yearly incomes would be swallowed up by the unemployed poor, or by the failure and poverty of tenants, tradesmen, &c. for the poor must eat, whether employment can be found for them or not; and if taxes of a ruinous nature, or other bad measures, do ever prevent their eating at the expence of other nations, they must eat at the expence of this nation, for so say the *laws of nature*, and the *laws of England*; the joint force whereof, upon all occasions of this unhappy sort, hath been found so great in times past, that a little recollection will be sufficient to give an idea of it, without any assistance from what might be offered upon so pathetic a subject.

And if instead of regarding those uncouth sounds whereby many classes of our woollen-manufacturers are denominated, the attention be wholly employed in considering how they by their labour and ingenuity, acquire and distribute wealth and strength throughout this kingdom, men of a speculative turn of mind will be apt to think that the annexed list, seemingly so barren of superior knowledge, is in reality worthy of being perused and meditated upon, even by the greatest statesmen; because they may there see, not only a rough sketch of the greater ducts and vehicles of national wealth and strength, but will find a most striking proof, that our *Woollen Manufactory* is the main artery of the body politic; and they may with the greatest facility trace its wide spreading and ever-dividing branches, through all their windings, sub-divisions, and re-unions, which is a sort of ocular demonstration, that far exceeds all force of Argument and the power of Numbers.

Westminster, 1 Dec. 1760.

J. MASSIE

A LIST of the various Classes of PEOPLE

Employed in, or chiefly dependent upon,

The WOOLLEN MANUFACTURE.

THE landholders of Great-Britain

Graiers
Turnip-growers
Turnip-houghers
Hurdle-makers, for sheep-folds
Sheep-washers and shearers

Felt-mongers
Wool-jobbers
Wool-staplers
Yarn-factors
Worsted-dealers

Wool-pickers
Wool-sorters
Wool-mixers
Wool-combers
Carders and spinners
Throwing mill-tenders
Doubblers
Cull geers
Con-drawers
Pattern-readers, for draught-work
Scribblers
Bobbin and quill-winders
Chain-enterers
Chain-seizers
Chain-warpers
Weavers of bayes
Weavers of broad-cloth
Weavers of calimancoe
Weavers of camblet
Weavers of carpets
Weavers of coverlids
Weavers of crape
Weavers of damask, draught
Weavers of damask, of Kidderminster, &c.
Weavers of duffel
Weavers of duroy and sagathy
Weavers of linsay
Weavers of plush
Weavers of ranter
Weavers of rugs
Weavers of sayes
Weavers of serge
Weavers of shalloon
Weavers of tammey
Weavers of tapestry
Weavers of wadding
Weavers of woollen-lace
Stocking-knitters
Stocking-weavers
Garter-knitters
Garter-weavers
Hat-makers
Hat-band and loop-makers
Ribband-makers, for tillets

Fullers-earth-diggers and sellers
Fullers or tuckers
Ruff-scowerers
Tenterers or setters
Cloth-burlers
Cloth-rowers
Cloth-shearers
Brand-clippers
Calimancoe-pickers
Stocking-seamers

Pressers
Cloth-imboffers
Calenderers
Cheyney-waterers
Clothiers

Allum-makers
Argol-makers
Copperas-makers
Dry-falters
Indigo-planters
Dyeing wood-cutters
Dyeing wood, &c. grinders
Madder-growers
Oil-makers, of rape, &c.
Pot-ash-makers
Sigg-gatherers for dyeing
Soap-makers
Woade-growers
Dyers

Back-makers
Bobbin-turners
Brush-makers
Calender-makers
Card-makers
Comb-pot or Killen-makers
Draught loom-mounters
Engine loom-makers
Fulling mill-makers
Handle-makers, with teasels
Hat block-makers
Knitting needle-makers
Loom-makers
Mole-makers, for narrow weaving
Paper-makers
Plush wire-makers
Pressing board paper-makers
Press plate-founders
Reed-makers with steel
Reel-makers
Screw and nutt-makers
Sheer-makers
Shuttle-makers
Spindle-makers
Spinning wheel-makers
Stocking frame-makers
Stocking leg-makers
Tillet-makers
Throwing mill-makers
Warping mill-makers
Wool comb-makers

Carriers
Barge-men
Lighter-men
Warehouse-keepers
Blackwell-hall-factors
Woollen-drapers
Box and case-makers
Coopers, wet and dry
Packers
Ship-builders
Ship-masters
Seamen
The merchants of Great-Britain

The total number of classes, &c. is 128.



A STATE of the EXPORTS to and IMPORTS

The ANNUAL EXPORTS from Great Britain, &c.
 HE value of the British and foreign commodities and manufactures, exported from Great-Britain to the British sugar-colonies, upon a medium of four years from Christmas 1728 to Christmas 1732, was per annum as followeth—to Jamaica £147,675 : 2 : 3 3-4ths—to Barbadoes £85,780 : 15 : 7—to the Leeward Islands £69,410 : 15 : 9 1-4th—in all £302,866 : 13 : 8 300,000
 as appears by a representation from the Commissioners for Trade and Plantations, to the Right Honourable the House of Lords, bearing date the 14th January 1734-5.

The value of the commodities and manufactures exported from Ireland to America, including all the British colonies there, upon a medium of eight years from 1719 to 1726, was per annum £87,857 : 19 : 8 1/4 Irish money, which amounts in English money to about 80,000

as appears by an account formed from the Custom-House books of Ireland by Arthur Dobbs, Esq; and inserted in his Essay on the trade of that kingdom, part 1st, page 59.

The annual supply of Negroes from Africa, for the cultivation of sugar in the British colonies, is computed, by the late John Ashley, Esq; to be six thousand at £25 sterling per head; and as the said Mr. Ashley hath asserted in the supplement to his Memoirs, page 10, &c. that the duties on sugar and on the sugar-planters, amount to ten shillings in the pound on the nett profits of their Negroes, utensils, and land, although, in my opinion, they do not really pay any duties at all; it may well be imagined that this and several of the following articles, which are taken from Mr. Ashley's computations, do much favour the planters.—To this article I shall add for 1000 Negroes, as a yearly supply to keep up the stock of Negroes who are employed in the culture of ginger, coffee, cotton, indico, &c. or in felling, &c. of wood for exportation to Great-Britain; which will make in all, 7000 Negroes at £25 175,000

The value of the annual supplies of salt-fish, lumber, timber, tobacco, rice, corn, horses, and other necessaries exported from the British North American colonies to the British sugar-colonies, is computed by the said Mr. Ashley at £160,000—to which I shall add £25,000 to answer the addition I have made for 1000 Negroes in all 185,000

For freight, insurance, and commission, at ten per cent. on £380,000—the value of the annual exports from Great-Britain and Ireland to the sugar-colonies, £38,000—and for British merchants profits on such of the said exports as are not shipped on the sugar-planters own account £22,000 60,000 in all

For wines from Madeira, as computed by Mr. Bennett, a well-known advocate for the sugar-planters 80,000

The total value of those annual exports, according to this state, is 880,000

The 75,000 l (that being British exp 112 lb. is

Note upon an av ahead of su to be ratec

Add the hogheads quantity o ley's comp

50,000 being the by Mr. At places of p

Ginger,

The pro and from t in value h ing the lik above twic in money,

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By this lings sterli nies, is fu Britain, I

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ral account is then eve

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All which people Westminster

IMPORTS from the BRITISH Sugar-colonies.

The ANNUAL IMPORTS into Great Britain, &c.

75,000 hogsheads of sugar, of 1500 pounds nett weight each, in the sugar-colonies, (that being a less quantity than was annually imported in the 4 years, for which the British exports are here inserted) at six shillings sterling per 100 lb; which, and not 112 lb. is the hundred weight there

Note Brown or Muscovado sugar is computed to waste one-tenth part, upon an average, in bringing from the West-Indies to Great-Britain: so that a hog-head of sugar, which weighed 1500 lb. there, will weigh but 1350 lb. here; and is to be rated at only 12 cent. lb. of 112 pounds each.

Add the difference of value between Clayed and Muscovado sugars, upon 7,500 hogsheads of 12 cent. lb. each, at 10 shillings per cent. lb.; that being the annual quantity of sugar clayed, and the increased value thereof, according to Mr. Ash-ley's computation.

50,000 hogsheads of rum and melasses, of 100 gallons each in the sugar-colonies; being the quantity produced when 75,000 hogsheads of sugar are made, as computed by Mr. Ashley; and are by him valued at six pounds sterling per hoghead, in the places of production

Ginger, coffee, aloes, cotton, indico, mahogany, &c.

The produce of British, &c. commodities and manufactures exported to Jamaica, and from thence sent to the Spanish settlements, or bartered for logwood, amounting in value here to above £60,000; as appears by the British exports to Jamaica exceeding the like exports to Barbadoes to that amount, although the latter island then had above twice as many white inhabitants as the former: and therefore the said produce in money, logwood, &c. may well be above

The total value, according to this state, of those annual imports, rating Muscovado sugar at only 6s. per 100 lb. is

By this state of exports and imports, it appears, that the low price of six shillings sterling per 100 pounds weight for Muscovado sugar in the British sugar-colonies, is fully sufficient to ballance the sugar planters general account with Great Britain, Ireland, and the British North American colonies.

So that when those planters receive either £0: 6: 0 sterl. per 100 pounds for their Muscovado sugar in the British sugar-colonies, or £0: 18: 0 3-10ths per 112 pounds in Great Britain, after they have paid all the duties and charges thereon, their general account with Great Britain, Ireland, and the British North American colonies, is then even and quit.

But instead of this, the said planters have for several years sold their Muscovado sugar at above forty shillings per 112 pounds here, and raised their rum and melasses to near double the prices at which the same are herein rated from Mr. Ashley's account.

All which is most humbly submitted to the consideration of the parliament and people of Great Britain, by

Westminster, Dec. 13, 1760.

J. MASSIE,

An ACCOUNT of the charges of annually producing seventy-five thousand hogheads of sugar of 1,500 lb. nett weight each, and fifty thousand hogheads of rum and melasses of 100 gallons each, in the British sugar-colonies—as computed by the late John Ashley, Esq; formerly Deputy-Surveyor and Auditor-General of his Majesty's revenues in Barbadoes.

ANNUAL CHARGES		Amount.
FOR commodities and manufactures, from Great Britain, Ireland, and the Madeira Islands		£277,000
For six thousand Negroes from Africa, at £25 each		150,000
For salted fish, lumber, timber, tobacco, rice, corn, horses, &c. from the British North-American colonies		160,000
		587,000
For taxes paid in the sugar-colonies, viz. four 1-half per cent. and for the militia, fortifications, governors, &c.		60,000
The total of these charges, as computed by Mr. Ashley, is		647,000
From which deduct, for an over-charge, in taxes *		20,000
And the charges of making the above-mentioned quantities of sugar, rum, and melasses, will be		627,000

* According to several public accounts of the four 1-half per cent. duty in Barbadoes and the Leeward Islands, inserted in Mr. Ashley's Memoirs, the greatest nett produce of that duty was £9,490 Sterling a year; and Mr. Ashley says, that the public taxes in Jamaica amount to about £6,000 of their currency per annum; which two sums do not make quite fourteen thousand pounds Sterling; so that I have admitted of above twenty thousand pounds a year for taxes, more than is here made out; and therefore am inclined to think that all the public taxes raised in the British sugar-colonies do not amount to forty thousand pounds Sterling per annum.

An ACCOUNT of the money which the above-mentioned quantities of sugar, rum, and melasses amount to, at the several rates expressed in my State of the Exports to and Imports from the British sugar-colonies.

75,000 hogheads of sugar, of 1,500 lb. nett weight each, at 6s. Sterling per 100 lb	£337,500
Add for the difference of value between Clayed and Muscovado sugars, on 7500 hogheads	45,000
50,000 hogheads of rum and melasses of 100 gallons each, at £6 per hoghead	300,000

These quantities of sugar, rum, and melasses amount, at the said rates, to	682,500
But the charges of producing the same, according to Mr. Ashley's account, after deducting his over-charge for taxes, is only	627,000
So that my account of the charges of the aforesaid production, exceeds Mr. Ashley's account of those charges	55,500

Which sum of fifty-five thousand five hundred pounds being divided upon seventy-five thousand hogheads of sugar of 1,500 lb. each, comes to nearly one shilling per 100 lb. of sugar; and consequently, according to Mr. Ashley's account, the charge of producing Muscovado sugar, is only five shillings per 100 pounds weight, including for taxes paid in the British sugar-colonies; whereas in my State of the Exports to and Imports from those colonies, the said charge is reckoned at six shillings Sterling per 100 pounds weight, exclusive of taxes; so that upon the whole, there is a difference of about one hundred thousand pounds a year, between Mr. Ashley's account and mine, which makes an over-rate on my part, of near two shillings per 100 pounds weight of sugar.

But it is necessary to acquaint the reader, that neither the said account, nor any part of Mr. Ashley's 'Memoirs and Considerations concerning the Trade and Revenues of the British colonies in America' are to be looked upon merely as his own productions; for in the preface to the first part of those Memoirs, he says 'It is, therefore, at the request of several eminent planters and merchants, I have ushered every part into the world'—so that his Memoirs have had the sanction of eminent planters and merchants.

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An **ABSTRACT** of my comparative account of the advantages and disadvantages which the British and the French Sugar-Planters have, or are under, with respect to each other.

		The superior advantages	
		French	British
By the natural fertility of their lands	None	None	None
By the freshness of their lands	Some	{ Ballanced by Negroes.	
By the disproportional numbers of white servants			£ 60,000
By the supplies of negroes	Applied to ballance 2d article		Some
By the supplies of beef, pork, &c. from Ireland	None	None	None
By the supplies of provisions, lumber, &c. from North-America	None	None	None
By taxes	£ 40,000		
By melasses and rum			£ 50,000
By freight			£ 80,000
The general ballance in favour of the British sugar-planters, according to this account, is, per annum	} £ 150,000		

£ 190,000 £ 190,000
This ballance of one hundred and fifty thousand pounds a year, comes to three shillings and seven pence per hundred weight, on seventy thousand hogheads of sugar—a superiority of advantage sufficient to have commanded all or most of the foreign European sugar trade, and to have secured employment for three or four hundred sail of British ships; instead of which, our sugar-planters have for about twenty years past been wholly taken up in fleecing this nation by exorbitant prices of sugar, and have let the French take the foreign European sugar-trade; whereby they have not only gained about ten millions of pounds sterling, but have also been made a much more formidable enemy to Great Britain, both by land and sea, during the last and present war.

and melasses the British
An **ABSTRACT** of my account of **LOSSES** to the **PEOPLE** of **GREAT BRITAIN**, by the British Sugar-Colony Trade, and by the British Sugar-Planters, within Thirty Years, from 1727 to 1756.

		Pounds Sterling
By East-India, &c. manufactures exported from Great-Britain to the British sugar-colonies		2,400,000
By French, &c. manufactures fraudulently imported into those colonies		3,000,000
By French, &c. sugars fraudulently imported into the said colonies		1,500,000
By French melasses, &c. purchased with money, for the British North-American colonies		1,500,000
By French sugars consumed in Ireland, or in the British North-American colonies		2,000,000
By not supplying, as formerly, foreign European markets with 20,000 hogheads of British sugar yearly		4,500,000
By exorbitant gain which the sugar-planters have made, over and above large profits		8,000,000
Making, in all, twenty-two millions, nine hundred thousand pounds		22,900,000
From which deduct, the gain by British sugar-colony commodities re-exported, and the saving by the British consumption of rum instead of French brandy, amounting to £75,000 per annum, as stated in my after-account for the British sugar-colonies, which in thirty years comes to		2,250,000

And the total general of these losses, according to my computations, will be
Twenty Millions Six Hundred and Fifty Thousand Pounds 20,650,000

All which is most humbly submitted to the consideration of the Parliament and People of Great-Britain, by
Westminster, Dec. 16, 1760.

J. MASSIE.



Facts, Computations, and Observations relating to the new Malt-Tax, and to the intended Tax upon Ale and Beer.

THE quantity of malt yearly consumed in England and Wales, is about twenty-eight millions of bushels.
 The quantity of ale and strong beer yearly brewed for sale in England and Wales, is about four millions of barrels.
 The quantity of small beer yearly brewed for sale in England and Wales, is about two millions three hundred thousand barrels.
 Of which quantities there are yearly brewed in London,
 About one million of barrels of strong beer and ale,
 And about seven hundred thousand barrels of small beer.
 The number of common brewers in England and Wales, is about nine hundred.
 The number of inn-keepers and ale-sellers in England and Wales, is about forty-six thousand.
 The new duty laid upon malt is threepence a bushel, in England and Wales.
 The duty intended to be laid upon beer and ale, is three shillings a barrel for every barrel of beer or ale above six shillings the barrel, that shall be brewed for sale.

Computations of the gross Produce of those two Taxes. Per annum
 The new duty of threepence a bushel on malt, amounts, for 28 millions of bushels, to £ 350,000
 The intended duty of three shillings upon every barrel of beer or ale, sold for above six shillings the barrel, amounts, for four millions of barrels of strong beer and ale, to 600,000
 And, for 1 million of barrels of small beer, now sold at 10s. or above 6s. a barrel 150,000
 So that the gross produce, for the usual quantities of malt made, and of ale and beer sold, would be 1,100,000

Computations of the Money that would be raised upon the People of Great-Britain; for and in Consequence of the said two Taxes. Per annum
 Upon four millions of barrels of ale and strong beer brewed for sale. £ s d
 One farthing a pint is twopence per gallon, and five shillings and eight pence per barrel of 34 gallons; which, for four millions of barrels, amounts to 1,133,333 6 8
 Upon one million of barrels of small beer, now sold at 10s. or above 6s. a barrel.

The intended duty is 3s. a barrel, which with the new malt-tax and the brewers trading interest and premium of risque for the money to be by them paid for both taxes, would be twelve, if not eighteen pence more a barrel, making together, at least 4s. and this, for one million of barrels, would amount to 200,000 0 0

Upon one million of barrels of small beer, retailed in small quantities to husbandmen, manufacturers and labourers.
 Such beer being exempted from the intended beer-tax, but retailed in small quantities, the new malt-tax alone probably will make it 2s. a barrel dearer to the consumers thereof; which, for one million of barrels, would amount to 100,000 0 0

Upon three hundred thousand barrels of small beer drank in public houses.
 The cost of such beer being increased only by the new malt-tax, and the same not being sold by the brewers thereof, it cannot be made above 6d. a barrel dearer by the said tax, which would come to 7,500 0 0

Upon nine millions of bushels of malt, brewed by private families.
 The new malt-tax is three pence a bushel, which with the maltsters trading interest and premium of risque for the money to be by them paid for the said tax, cannot well be less than four pence a bushel; and this, for nine millions of bushels, would amount to 150,000 0 0

To which add one farthing a pint more, for all the strong beer and ale sold in public houses to gentlemen, freeholders, farmers, merchants, tradesmen, master-manufacturers, and all other classes of wealthy, substantial, or creditable people; it not being the custom of this country for any but poor working people to pay odd farthings for their personal expences in public places; and that is the reason why coffee was raised a half-penny a dish in coffee-houses, on account of the new tax thereon, although the said tax is reckoned to be only half a farthing per dish; it is therefore to be expected, that the like will come to pass in regard to ale and strong beer that shall be retailed to the said several classes of people; and their consumption thereof I estimate to be full two-thirds of the whole; but I shall reckon upon only 2,500,000 barrels, which, at 5 s. 8 d. more per barrel, amount to 708,333 6 8
 So that the whole sum raised upon THE PEOPLE would, according to these computations, be 2,299,166 13 4

And in THIS WAY of taxing, the extraordinary supplies for six campaigns would yearly take from THE PEOPLE, if they can find it, as much money as is now annually brought into the public treasury by all the taxes which have been laid for the extraordinary supplies of thirty years general war, during the reigns of King William, Queen Anne, and his late Majesty.

TABULAR C
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 intended

No. 1.	For Malt brewed by private Families.	For
No. of Bushels yearly.	Amount for Tax at Four Pence extra per Bushel.	No. of Barrels yearly.
	l. s. d.	
1	4	
2	8	
3	12	
4	16	
5	20	
6	24	
7	28	
8	32	
9	36	
10	40	
20	80	
30	120	
40	160	
50	200	
60	240	
70	280	
80	320	
90	360	
100	400	
200	800	
300	1200	
400	1600	
500	2000	
600	2400	
700	2800	
800	3200	
900	3600	
1000	4000	

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TABULAR COMPUTATIONS whereby Persons of all Ranks, Degrees and Classes may, without much Trouble, know what Money each of them would have to pay yearly, for, or in Consequence of the new Malt-Tax and the intended Tax upon Ale and Beer.

No. 1. For Malt brewed by private Fam- ilies.			No. 2. For Ale and strong Beer bought by the Barrel.			No. 3. For good small Beer bought by the Barrel.			No. 4. For Ale and strong Beer retailed to Householders.			No. 5. For Ale and strong Beer retailed to Labourers.			No. 6. For poor small Beer retailed to La- bourers.		
No. of Bushels yearly.	Amount for Tax at Four Pence extra per Bushel.		No. of Barrels yearly.	Amount for Taxes at Five Shillings extra per Barrel.		No. of Barrels yearly.	Amount for Taxes at Four Shillings extra per Barrel.		No. of Pints. Yearly Amount of the extra Half- penny per Pint.		No. of Pints. Yearly Amount of the extra Far- thing per Pint.	No. of Pints. Yearly Amount of the extra Far- thing per Pint.	No. of Pints. Yearly Amount of the extra Far- thing per Pint.	No. of Pints. Yearly Amount of the extra Far- thing per Pint.	No. of Barrels yearly.	Amount of the extra Two Shil- lings per Barrel.	
	l.	s.	d.	l.	s.	d.	l.	s.	d.	Week.	l.	s.	d.	Week.	l.	s.	d.
1			4	1	5		1	4		Daily 2	4	4		2	2	2	
2			8	2	10		2	8		Daily 1	15	2		1	7	7	
3	1			3	15		3	12		Daily 2	10	5		2	15	2	
4	1	4		4			4	16		Daily 3	2	5	7	3	1	2	9
5	1	8		5	1	5	5			Daily 4	3	10		4	1	10	5
6	2			6	1	10	6	4		Daily 5	3	16		5	1	18	
7	2	4		7	1	15	7	8		Daily 6	4	11	3	6	2	5	7
8	2	8		8	2		8	12		Daily 7	5	6	5	7	2	13	2
9	3			9	2	5	9	16		Daily 8	6	1	8	8	3		10
10	3	4		10	2	10	10			Daily 9	6	16	10	9	3	8	5
20	6	8		11	2	15	11	4		Daily 10	7	12	1	10	3	16	
30	10			12	3		12	8		Daily 11	8	7	3	11	4	3	7
40	13	4		13	3	5	13	12		Daily 12	9	2	6	12	4	11	3
50	16	8		14	3	10	14	16		Daily 13	9	17	8	13	4	18	10
60	1			15	3	15	15			Daily 14	10	12	11	14	5	6	5
70	1	3	4	16	4		16	3	4	Daily 15	11	8	1	15	5	14	
80	1	6	8	17	4	5	17	3	8	Daily 16	12	3	4	16	6	1	8
90	1	10		18	4	10	18	3	12	Daily 17	12	18	6	17	6	9	3
100	1	13	4	19	4	15	19	3	16	Daily 18	13	13	9	18	6	16	10
200	3	6	8	20	5		20	4		Daily 19	14	8	11	19	7	4	5
300	5			30	7	10	30	6		Daily 20	15	4	2	20	7	12	1
400	6	13	4	40	10		40	8		Daily 21	15	19	4	21	7	19	8
500	8	6	8	50	12	10	50	10		Daily 22	16	14	7	22	8	7	3
600	10			60	15		60	12		Daily 23	17	9	9	23	8	14	10
700	11	13	4	70	17	10	70	14		Daily 24	18	5		24	9	2	6

N. B. These Tables being intended as well for the Use of substantial and wealthy Families, as for the poor, and also for the personal Expenses of single Persons; the Progression of the Numbers in some of the Tables, is, for those Reasons suitably varied from the others.

From hence it appears, that these two taxes, if continued and laid, would open six different drains from the purses and pockets of the people of Great Britain; and by these measuring tables, any person, from the peer to the poor labourer, may easily discover the dimensions of those drains, so far as relates to him and his family.
All which is most humbly submitted to the consideration of the parliament and people of Great Britain, by,

Westminster, 26 Dec. 1760.

J. MASSIE.

N. B. I have given directions for printing a second edition of my calculations of the taxes yearly paid by a family of each rank, degree or class, which will be published in a week or ten days, and it may be thereby seen what proportion each person's quota of taxes for two campaigns would, in this case, bear, to the taxes already laid for thirty years general war.

A Re-stated Account of the present Charges and Duties imported into this Kingdom.

IN the General Evening Post from the 13th to the 16th instant, and in the London Daily Gazetteer for the 15th instant, there is inserted, my state of the yearly exports to and imports from the British sugar-colonies, whereby it appears, that 6s. sterling, per 100 pounds weight of brown or Muscovado sugar, and 6l. sterling per hoghead of rum, and melasses (i. e. treacle), in those colonies, are prices fully sufficient to pay for all the commodities and manufactures yearly exported from Great-Britain, Ireland, North-America, &c. to the British sugar-colonies.

And in the said Evening Post from the 18th to the 20th instant, as also in the said Gazetteer for the 17th instant, there is inserted, an account of the charges of annually producing 75,000 hogheads of sugar and 50,000 hogheads of rum and melasses, as stated by the late John Ashley, Esq; the sugar-planters great advocate; by which said account it farther appears, that 5s. sterling per 100 pounds of Muscovado sugar doth not only pay all the charges of producing the same, and of maintaining the sugar-planters families, but the sugar-colony taxes likewise, admitting that the sugar-planters sell their rum and melasses at only 6l. sterling per hoghead, upon an average, at which rate Mr. Ashley hath valued the same in the places of production.

But those planters have for a number of years sold their rum and melasses, at near double the said rated price, exclusive of freight and British duties; and since the cost or price of sugar depends upon the prices for which the rum and melasses produced along with it are sold, just as the prices of beef and mutton depend upon the prices of hides, wool and tallow; it necessarily followeth, that this great increase in the prices of rum and melasses must be reckoned upon, in order to come near the real state of the trade between Great-Britain and the British sugar-colonies; I shall therefore reckon the said increased price at, only, two

pounds sterling per hoghead upon a general average, as well in peace as in war, melasses, amounts to one hundred thousand pounds a year.

The state of these matters will th

The present charges and duties on brown sugar per 112 lb. as before
To which add, for subsidy 1759 (British tax) laid since I wrote m

From which deduct . . Overcharged by me, in charges of producing
Ditto - - - in duty of $4\frac{1}{2}$ per cent. i
For the increased prices of rum and melasses

And the present charges of production, duties, &c. will be per 112 lb.
To which add for the sugar-planters clear gain and saving, to lay
5 s. per 112 lb. comes to seven per cent. per annum on the capital
twice as much per cent. as the British merchants, tradesmen, and
clearly gain and save for their children, - - - - -

And the equitable price of brown sugar in this kingdom, per 112 lb.

But our sugar-planters, instead of being contented with so good a price of Great-Britain to pay above twice the prices they ought to pay for the price of Muscovado or brown sugar hath generally been from forty to fifty per cent. therefore rate the medium price per 112 lb. at - - - - -

From which deduct for the equitable price thereof, as above stated

And the exorbitant part of the price paid for brown sugar per 112 lb.
Which Sum of 1 : 5 : 0 per 112 lb. of sugar, so raised by the Sugar-planters, the rules of equity and good government, will be a sufficient fund to pay the years 1760 and 1761, as appears by what followeth.

One pound five shillings per 112 lb. of sugar, is fifteen pounds per 112 lb. such hogheads of sugar yearly consumed in Great-Britain, the whole of which per annum to

And the said two years extraordinary supplies amount to twenty millions at 4 per cent. per annum will amount to

So that there would be a surplus, to answer extra-charges or deficiencies

Thus may the new malt tax be replaced, and the war carried on and

Without raising the price of beer, or of any other
Without raising the price of any sort of labour;
Without prejudice to any branch of British manufactures;
Without oppressing any class of British subjects;
Without breaking any treaty of commerce with any

All which is most humbly submitted to the consideration of the Parliament

Westminster, 22 Dec. 1760.

* * The Reader will observe, that the annexed Table for comparison of sugar, under-rated.

and Duties on BRITISH Muscovado Sugar, Kingdom.

age, as well in peace as in war; and this, for 50,000 hogsheads of rum and s a year.

these matters will then be briefly thus:

ar per 112lb. as before stated by me, are - - - - - l. s. d.
) laid since I wrote my state of the sugar-colony trade, - - - - - 0 : 18 : 0 ³/₁₀
 - - - - - 0 : 1 : 6

Making together - - - - - 0 : 19 : 6 ³/₁₀
 charges of producing sugar - - - - - 0 : 1 : 0
 duty of 4 ¹/₂ per cent. in the sugar-colonies 0 : 0 : 6 ³/₁₀
 s of rum and relasies, only - - - - - 0 : 2 : 0

Making together - - - - - 0 : 3 : 6 ³/₁₀

s, &c. will be per 112lb. of brown sugar - - - - - 0 : 16 : 0

in and saving, to lay by for their children - - - - - 0 : 5 : 0

annum on the capital or stock employed; which is near
 chants, tradesmen, and master manufacturers, in general, }

his kingdom, per 112lb. cannot exceed - - - - - 1 : 1 : 0

nted with so good a price, have most exorbitantly and shamefully obliged the
 rices they ought to pay for sugars; for during this present war, the common
 ly been from forty-four to near fifty shillings per 112 pounds weight; I shall
 hereof, as above stated - - - - - £2 : 6 : 0
 - - - - - 1 : 1 : 0

or brown sugar per 112lb. will be - - - - - 1 : 5 : 0
 so raised by the Sugar-Planters, upon the people of Great-Britain, contrary to
 be a sufficient fund to provide for and raise the extraordinary supplies of the
 eth.

is fifteen pounds per hoghead of 12 cent. lb. and there being sixty thousand
 t-Britain, the whole sum so shamefully raised by the Sugar-Planters, amounts
 £900,000
 amount to twenty millions of pounds Sterling, the interest whereof
 800,000

tra-charges or deficiencies, of, per annum - - - - - 100,000

the war carried on another year,
 beer, or of any other necessary of life;
 any sort of labour;
 nch of British manufactory;
 of British subjects; and,
 of commerce with other nations.

sideration of the Parliament and People of Great-Britain, by

J. MASSIE.

nnexed Table for computing the Sugar-Planters profits, is six-pence per 112 lb.

A Table for computing the British Sugar-Planters annual clear gain and saving upon sixty thousand hogsheads of sugar of twelve cent lb. each; which is the quantity of sugar annually consumed in Great Britain.

Prices.	Clear annual Profit and Saving.		
	per 112 lb. S. D.	per 112 lb. Shil.	per Acre Shil.
			Whole Amt. Pounds Ster.
16 : 6	--	...	...
17 : 6	--	1	36,000
18 : 6	--	2	72,000
19 : 6	--	3	108,000
20 : 6	--	4	144,000
21 : 6	--	5	180,000
22 : 6	--	6	216,000
23 : 6	--	7	252,000
24 : 6	--	8	288,000
25 : 6	--	9	324,000
26 : 6	--	10	360,000
27 : 6	--	11	396,000
28 : 6	--	12	432,000
29 : 6	--	13	468,000
30 : 6	--	14	504,000
31 : 6	--	15	540,000
32 : 6	--	16	576,000
33 : 6	--	17	612,000
34 : 6	--	18	648,000
35 : 6	--	19	684,000
36 : 6	--	20	720,000
37 : 6	--	21	756,000
38 : 6	--	22	792,000
39 : 6	--	23	828,000
40 : 6	--	24	864,000
41 : 6	--	25	900,000
42 : 6	--	26	936,000
43 : 6	--	27	972,000
44 : 6	--	28	1,008,000
45 : 6	--	29	1,044,000
46 : 6	--	30	1,080,000
47 : 6	--	31	1,116,000
48 : 6	--	32	1,152,000
49 : 6	--	33	1,188,000
50 : 6	--	34	1,224,000

Note, The quantity of land computed upon here, is, two hundred and forty thousand acres; but that being about one-sixth part too much, as appears by pages 45 and 46, (in my State of the Sugar-Colony trade, sold by T. Payne, in Castle-street, Charing-cross) the clear gain and saving of three shillings per 112lb. of sugar, really makes above ten shillings per acre of land, although the same be rated at only nine shillings per acre, in this table.

